

# Exhibit B

**Rule Making Activities****NYS Register/December 27, 2023****Assessment of Public Comment**

Written comments were received regarding proposal TAF-32-23-00030-P (“the proposed rule”) from the following industry representatives: American Catalog Mailers Association (ACMA), American Investment Council (AIC), Broadband Tax Institute (BTI), Business Council of New York State (BCNYS), Council on State Taxation (COST), Life Insurance Council of New York (LICONY), Managed Fund Association (MFA), New York Bankers Association (NYBA), Committee on State and Local Taxation of the New York City Bar Association (City Bar), Tax Section of the New York State Bar Association (State Bar), Securities Industry and Financial Markets Association (SIFMA), and State Taxes After Reform & Recession (STARR) Partnership. COST limited the scope of specific comments to the effective date and provisions related to qualified emerging technology companies, but did incorporate by reference the comments submitted by BCNYS and expressed support thereof. Therefore, comments attributed to BCNYS should also, by reference, reflect COST’s support. In addition, comments were received from tax practitioners and one corporation.

As discussed in more detail in the regulatory impact statement for the proposed rule published in the State Register on August 9, 2023, the department has engaged stakeholders in the development of this rule since the enactment of the sweeping reform of New York State’s corporate tax framework effected by Part A of Chapter 59 of the Laws of 2014, together with related, primarily technical and conforming amendments enacted by Part T of Chapter 59 of the Laws of 2015 and Part P of Chapter 60 of the Laws of 2016 (hereinafter referred to collectively as “Tax Reform”). The department reviewed and analyzed all comments received pre-proposal and made changes to the draft rule where appropriate. Many of the post-proposal comments acknowledged this collaboration over the years and expressed appreciation for changes included in the proposed rule in response to pre-proposal feedback. Section 8 of the regulatory impact statement addressed substantive changes made pre-proposal in response to such comments, as well as the department’s reasons for rejecting certain suggested alternatives. A majority of the written comments submitted in response to the proposed rule duplicated feedback submitted to the department during the development of the proposed rule that the department had rejected as inconsistent with the Tax Law, established department policy, related Federal provisions or the legislative objectives of Tax Reform, as lacking statutory authority, or as administratively impracticable. While some of the post-proposal comments referenced or attached pre-proposal comments, this assessment of public comment is limited to the explicit comments received during the notice and comment period that ended on October 10, 2023. The department considered alternatives proposed during the notice and comment period, whether or not they were repetitions of comments submitted pre-proposal, but made no substantial revisions in response. However, the department did make minor clarifying and technical changes to the proposed rule.

The unabridged Assessment of Public Comment published on the website of the Department of Taxation and Finance contains a detailed assessment of comments received on the following topics:

- Imposition of tax and Public Law 86-272,
- Income and capital,
- Capital losses,
- Prior net operating losses,
- Apportionment (general rules, Commissioner’s discretion, qualified financial instruments, services to passive investment customers, and receipts from digital products/services and receipts from other business receipts/services),
- Non-captive REITS,
- Qualified New York manufacturers and qualified emerging technology companies,
- Separate accounting election, and
- Effective date.

## Triborough Bridge and Tunnel Authority

### PROPOSED RULE MAKING HEARING(S) SCHEDULED

#### A Proposal to Establish a New Toll Rate Schedule for Use of the Central Business District Under the CBDTP Operated by TBTA

**I.D. No.** TBA-52-23-00001-P

PURSUANT TO THE PROVISIONS OF THE State Administrative Procedure Act, NOTICE is hereby given of the following proposed rule:

**Proposed Action:** Addition of new Part 1021.4 to Title 21 NYCRR.

**Statutory authority:** Public Authorities Law, section 553(12-a)

**Subject:** A proposal to establish a new toll rate schedule for use of the central business district under the CBDTP operated by TBTA.

**Purpose:** A proposal to reduce traffic congestion in a manner that will generate revenue for future transportation improvements.

**Public hearing(s) will be held at:** 6:00 p.m., Feb. 29, 2024 at Metropolitan Transportation Authority, 2 Broadway, 20th Fl., New York, NY; 10:00 a.m., March 1, 2024 at Metropolitan Transportation Authority, 2 Broadway, 20th Fl., New York, NY; 10:00 a.m., March 4, 2024 at Metropolitan Transportation Authority, 2 Broadway, 20th Fl., New York, NY; 6:00 p.m., March 4, 2024 at Metropolitan Transportation Authority, 2 Broadway, 20th Fl., New York, NY.

**Interpreter Service:** Interpreter services will be made available to hearing impaired persons, at no charge, upon written request submitted within reasonable time prior to the scheduled public hearing. The written request must be addressed to the agency representative designated in the paragraph below.

**Accessibility:** All public hearings have been scheduled at places reasonably accessible to persons with a mobility impairment.

**Text of proposed rule:**

#### TRIBOROUGH BRIDGE AND TUNNEL AUTHORITY CENTRAL BUSINESS DISTRICT (CBD) CHARGES

<i>a. E-ZPass Customers</i> <b>VEHICLE CLASSIFICATION</b>	<b>CBD ENTRY CHARGE</b>	<b>TUNNEL CREDIT</b>
<i>1. Passenger and other vehicles, including sedans, sport utility vehicles, station wagons, hearses, limousines, pickup trucks with factory beds, pickup trucks with caps below the roofline and not extending over the sides, and vans without an extended roof above the windshield</i>		
<i>Peak period (5am-9pm weekdays, 9am-9pm weekends)</i>	\$15.00	
<i>Peak period for registered Low-Income Discount Plan participants using an eligible vehicle, 11th trip and trips thereafter in a calendar month (5am-9pm weekdays, 9am-9pm weekends)</i>	\$7.50	
<i>Peak period per-trip credit (maximum daily credit \$5.00)</i>		
<i>If entering the CBD via the Lincoln Tunnel or Holland Tunnel</i>		\$5.00
<i>If entering or exiting the CBD via the Queens-Midtown Tunnel or Hugh L. Carey Tunnel</i>		\$2.50
<i>Overnight period (9pm-5am weekdays, 9pm-9am weekends)</i>	\$3.75	
<i>2. Single-unit trucks, including non-articulated trucks, pickup trucks with modified beds, vans with modified body behind the drivers cab, pickup trucks with cabs above the roofline or extending over the sides, and vans with an extended roof above the windshield</i>		
<i>Peak period (5am-9pm weekdays, 9am-9pm weekends)</i>	\$24.00	
<i>Peak period per-trip credit</i>		
<i>If entering the CBD via the Lincoln Tunnel or Holland Tunnel</i>		\$12.00
<i>If entering or exiting the CBD via the Queens-Midtown Tunnel or Hugh L. Carey Tunnel</i>		\$6.00
<i>Overnight period (9pm-5am weekdays, 9pm-9am weekends)</i>	\$6.00	
<i>3. Multi-unit trucks, including articulated trucks where a power unit is carrying one or more trailers</i>		
<i>Peak period (5am-9pm weekdays, 9am-9pm weekends)</i>	\$36.00	

## NYS Register/December 27, 2023

## Rule Making Activities

Peak period per-trip credit		Qualifying authorized emergency vehicles and qualifying vehicles transporting persons with disabilities are exempt pursuant to Vehicle and Traffic Law § 1704-a(2).		
If entering the CBD via the Lincoln Tunnel or Holland Tunnel	\$20.00	Qualifying authorized commuter buses and specialized government vehicles, as determined by the Authority, are exempt.		
If entering or exiting the CBD via the Queens-Midtown Tunnel or Hugh L. Carey Tunnel	\$10.00			
Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$9.00	b Customers Using Fare Media Other Than E-ZPass	CBD ENTRY CHARGE	TUNNEL CREDIT
4. Buses, including vehicles registered with the DMV and plated as a bus, omnibus, or have other designated official plates		VEHICLE CLASSIFICATION		
Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$24.00	1. Passenger and other vehicles, including sedans, sport utility vehicles, station wagons, hearses, limousines, pickup trucks with factory beds, pickup trucks with caps below the roofline and not extending over the sides, and vans without an extended roof above the windshield		
Peak period per-trip credit		Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$22.50	
If entering the CBD via the Lincoln Tunnel or Holland Tunnel	\$12.00	Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$5.50	
If entering or exiting the CBD via the Queens-Midtown Tunnel or Hugh L. Carey Tunnel	\$6.00	2. Single-unit trucks, including non-articulated trucks, pickup trucks with modified beds, vans with modified body behind the drivers cab, pickup trucks with cabs above the roofline or extending over the sides, and vans with an extended roof above the windshield		
Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$6.00	Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$36.00	
Licensed sightseeing buses		Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$9.00	
Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$36.00	3. Multi-unit trucks, including articulated trucks where a power unit is carrying one or more trailers		
Peak period per-trip credit		Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$54.00	
If entering the CBD via the Lincoln Tunnel or Holland Tunnel	\$20.00	Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$13.50	
If entering or exiting the CBD via the Queens-Midtown Tunnel or Hugh L. Carey Tunnel	\$10.00	4. Buses, including vehicles registered with the DMV and plated as a bus, omnibus, or have other designated official plates		
Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$9.00	Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$36.00	
5. Motorcycles		Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$9.00	
Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$7.50	Licensed sightseeing buses		
Peak period per-trip credit (maximum daily credit \$2.50)		Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$54.00	
If entering the CBD via the Lincoln Tunnel or Holland Tunnel	\$2.50	Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$13.50	
If entering or exiting the CBD via the Queens-Midtown Tunnel or Hugh L. Carey Tunnel	\$1.25	5. Motorcycles		
Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$1.75	Peak period (5am-9pm weekdays, 9am-9pm weekends)	\$11.25	
E-ZPass CBD entry charges are available subject to terms, conditions and agreements established by the Authority.		Overnight period (9pm-5am weekdays, 9pm-9am weekends)	\$2.75	
The Authority reserves the right to determine whether any vehicle is of unusual or unconventional design, weight or construction and therefore not within any of the listed categories. The Authority also reserves the right to determine the CBD charge for any such vehicle of unusual or unconventional design, weight or construction. Any single unit vehicle identified as belonging to Classes 1, 2 or 5 will be up-classed to the next toll class when towing a trailer or another vehicle.		NYC TLC taxis, green cabs, for-hire vehicles (FHV's)		
Daily toll cap of once per day for Class 1 and Class 5 vehicles. Caps for other vehicles are subject to change pursuant to the adaptive management approach to mitigating project effects, as committed to in the Final Environmental Assessment.		Taxis, green cabs, and FHV's		\$1.25
CBD entry charges and per trip charges are subject to a variable percentage increase/decrease of up to 10% for up to one year after implementation pursuant to the adaptive management approach to mitigating project effects, as committed to in the Final Environmental Assessment.		FHV's on trips dispatched by high-volume for-hire services (HVFHS's)		\$2.50
The Low-Income Discount Plan shall continue for five years as committed to in the Final Environmental Assessment.				
The Authority reserves the right to charge a 25% higher CBD charge during Gridlock Alert Days. Each year, the NYCDOT identifies Gridlock Alert Days during the UN General Assembly and throughout the holiday season when heavy traffic is expected in Manhattan. On Gridlock Alert Days, consider walking, biking, or taking mass transit for any trips in Manhattan.				
		The Authority reserves the right to determine whether any vehicle is of unusual or unconventional design, weight or construction and therefore not within any of the listed categories. The Authority also reserves the right to determine the CBD charge for any such vehicle of unusual or unconventional design, weight or construction. Any single unit vehicle identified as belonging to Classes 1, 2 or 5 will be up-classed to the next toll class when towing a trailer or another vehicle.		
		Daily toll cap of once per day for Class 1 and Class 5 vehicles. Caps for non-passenger vehicles are subject to change pursuant to the adaptive		

**Rule Making Activities****NYS Register/December 27, 2023**

management approach to mitigating project effects, as committed to in the Final Environmental Assessment.

NYC TLC taxi, green cab, and FHV tolls are to be paid by the passenger pursuant to Rules of City of NY Taxi & Limousine Commn (35 RCNY) § 58-26 (f), 59A-23 (b), 59D-17 (c).

CBD entry charges and per trip charges are subject to a variable percentage increase/decrease of up to 10% for up to one year after implementation pursuant to the adaptive management approach to mitigating project effects, as committed to in the Final Environmental Assessment.

The Authority reserves the right to charge a 25% higher CBD charge during Gridlock Alert Days. Each year, the NYCDOT identifies Gridlock Alert Days during the UN General Assembly and throughout the holiday season when heavy traffic is expected in Manhattan. On Gridlock Alert Days, consider walking, biking, or taking mass transit for any trips in Manhattan.

Qualifying authorized emergency vehicles and qualifying vehicles transporting persons with disabilities are exempt pursuant to Vehicle and Traffic Law § 1704-a (2).

Qualifying authorized commuter buses and specialized government vehicles, as determined by the Authority, are exempt.

**Text of proposed rule and any required statements and analyses may be obtained from:** Paul L. Friman, General Counsel and Corporate Secretary, Triborough Bridge and Tunnel Authority, 2 Broadway, 24th Floor, New York, New York 10004, (646) 252-7610, email: pfriman@mtabt.org

**Data, views or arguments may be submitted to:** Same as above.

**Public comment will be received until:** Five days after the last scheduled public hearing.

**Regulatory Impact Statement, Regulatory Flexibility Analysis, Rural Area Flexibility Analysis and Job Impact Statement**

Statements and analyses are not submitted with this notice because the proposed rule is within the definition contained in section 102(2)(a)(ii) of the State Administrative Procedure Act.

---



---

## Office of Victim Services

---



---

### NOTICE OF EXPIRATION

The following notice has expired and cannot be reconsidered unless the Office of Victim Services publishes a new notice of proposed rule making in the NYS Register.

#### Limits on Administrative Expenses and Executive Compensation Pursuant to Executive Order (EO) 38

I.D. No.	Proposed	Expiration Date
OVS-49-22-00003-P	December 7, 2022	December 7, 2023